

**Amendments to and Listing of the Claims:**

Please amend claims 1 and 2 so that the claims read as follows:

1. (currently amended) A lubricating oil composition for transmissions which comprises: (A) a mineral lubricating oil having a kinematic viscosity of from 2.3 to 3.4 mm<sup>2</sup>/s at 100°C and %Cp of 70 or higher defined by ASTM D 3238, as a base oil, (B) a phosphorus compound selected from the group consisting of a monoalkylphosphite, a dialkylphosphite, a trialkylphosphite, a thiophosphite, and salts of phosphites and thiophosphites obtained by reacting monophosphites and thiophosphites with ammonia or an amine compound having in its molecules only hydrocarbon groups of 1 to 8 carbon atoms or hydroxyl groups in an amount of from ~~0.025 to 0.05~~ 0.03 to 0.035 percent by mass in terms of phosphorus based on the total mass of said composition, (C) a viscosity index improver comprising a non-dispersion type-polymethacrylate having a number average molecular weight of from 5,000 to 35,000 in such an amount that said composition has a kinematic viscosity of from 5.0 to 6.0 mm<sup>2</sup>/s at 100°C, and (D) a sulfur-containing compound which is at least one compound selected from the group consisting of thiazole compounds, thiadiazole compounds, and sulfurized ester compounds, wherein the composition further comprises a calcium sulfonate, sulfur being contained in an amount of ~~0.15 to 0.05~~ 0.14 percent by mass ~~or less~~ in said composition.

2. (previously presented) A lubricating oil composition for transmissions which comprises: (A) a mineral lubricating oil having a kinematic viscosity of from 2.5 to 3.3 mm<sup>2</sup>/s at 100°C and a %Cp of from 73 to 82 defined by ASTM D 3238, as a base oil, (B) a phosphorus compound selected from the group consisting of a monoalkylphosphite, a dialkylphosphite, a trialkylphosphite, a thiophosphite, and salts of phosphites and thiophosphites obtained by reacting monophosphites and thiophosphites with ammonia or an amine compound having in its molecules only hydrocarbon groups of 1 to 8 carbon atoms or hydroxyl groups in an amount of from 0.03 to 0.035 percent by mass in terms of phosphorus based on the total mass of said composition, (C) a viscosity index improver comprising a non-dispersion type-polymethacrylate having a number average molecular weight of from 5,000 to 35,000 in such an amount that said composition has a kinematic viscosity of from 5.0 to 6.0 mm<sup>2</sup>/s at 100°C, and (D) a sulfur-containing compound which is at least one compound selected from the group consisting of

thiazole compounds, thiadiazole compounds, and sulfurized ester compounds, wherein the composition further comprises a calcium sulfonate, sulfur being contained in an amount of from 0.05 to 0.14 percent by mass in said composition.

3. (previously presented) The lubricating oil for transmissions according to claim 1, wherein the mineral lubricating oil has a %Cp of 71 or higher defined by ASTM D 3238.